

Comptroller
Chief, Fiscal Division

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Traveling Expenses -- Fares -- Hire of Taxicabs vs. Hire of Special Conveyances

1. The following paragraphs from the Standardized Government Travel Regulations, as amended August 1, 1952, as promulgated by the Bureau of the Budget, provide:

8 (a). The usual taxicab fares from station, wharf, or other terminal to either place of abode or place of business and from either place of abode or place of business to station, wharf, or other terminal will be allowed. (See par. 11.) For the purpose of this sub-paragraph the term 'place of abode' may be construed to include any point within reasonable distance from which the employee concerned commutes daily to his official post of duty. Reimbursement may be allowed for the actual taxicab fare plus tips of 10 cents where the fare is \$1 or less or 10 percent of the fare increased to the next multiple of 5 where the fare exceeds \$1."

(Underlining supplied as being pertinent to the purpose of this memorandum.)

11. Special Conveyance. - The hire of boat, automobile, taxicab, aircraft, livery, or other such conveyance will be allowed if the use of such facilities is authorized or approved as advantageous to the Government whenever the employee or others rendering service to the Government is engaged on official business within or outside his designated post of duty. In the case of hire of taxicabs, reimbursement may be allowed for the actual fare plus tips of 10 cents where the fare is \$1 or less or 10 percent of the fare increased to the next multiple of 5 where the fare exceeds \$1."

100. Receipts required. -- Receipts, when practicable to obtain them, will be required for: (a.) 'Hire of special conveyance such as livery, boat, automobile (not taxicabs locally), aircraft, etc., where the amount involved is in excess of \$3. (See par. 11.)' "

2. (a) In a published Decision B-106971, cited in 31 C.G. 304, the Comptroller ruled that: "Where, as here, an employee's official station is the Agriculture Research Center near Beltsville, Maryland, and his home is near Beltsville, and he arrives by air at 3:10 a.m. at the National Airport, the use of an Airport Transport, Inc. taxicab from the airport to home near Beltsville may not be considered as use

of a taxicab within the meaning of paragraph 8 (a) of the Standardized Government Travel Regulations. The use of the Airport Transport, Inc. taxicab to home in such cases is more in the nature of use of a special conveyance under paragraph 11 of the referred-to regulations and that cost thereof may not be certified for payment in the absence of an administrative determination of advantage to the Government as required by said paragraph 11."

(b) In an unpublished decision, B-117468, dated November 27, 1953, the Comptroller ruled that: "The cases of Mr. Brant and Mr. Fields also involve paragraph 8(a) of the regulations requiring receipts 'when practicable to obtain them,' where the amount is in excess of \$3. While no receipts have been furnished, both the travelers state that they considered the fares as local taxicab fares for which no receipts are required and that it is impossible to obtain receipts at this time. This Office, under the stated circumstances, will interpose no objection to the payment of the fares, if otherwise proper, notwithstanding the absence of receipts."

(c) Of a subsequent unpublished Decision B-117875, dated December 20, 1953, by the Comptroller, the synopsis reads: "Use of taxicab on official business between Anchorage, Alaska, temporary duty station, and Anchorage Post Theatre at Fort Richardson, distance of six miles, is within purview of par. 11 of Stand. Govt. Travel Regs., which requires authorization or approval of special conveyance as advantageous to Govt., and therefore employee may not be reimbursed for cost of such travel in absence of determination by administrative official of advantage to Govt. of use of special conveyance."

3. It is obvious from the foregoing that the Comptroller has ruled that there is a definite distinction between what may be claimed for reimbursement as constituting local taxicab fares for which no receipts are required and what constitutes the hire of special conveyances. Furthermore, that when the hire of special conveyances is authorized, there must be a determination by the authorizing official that it is authorized as being advantageous to the Government. The Comptroller has not definitely defined the circumstances under which such expenses either may be construed as the hire of a local taxicab or must be construed as the hire of a special conveyance. We in the Fiscal Division are equally unable to define, except by supposition, the distinction between the two. It is of record, however, in the first of the unpublished decisions referred to above, that the Comptroller General was speaking of the places of abode, of two individuals, which were Beltsville, Maryland and Greenbelt, Maryland, respectively. We in the Fiscal Division have had presented claims by individuals of the Agency for the reimbursement of alleged taxicab fares between airports or stations and places of abode and return as follows and in the following amounts:

White Oak, Silver Spring	(12.00
Riverdale, Maryland	8.00
Kensington, Maryland	8.00
Gaithersburg, Maryland	8.00
Falls Church, Virginia	7.50
Bethesda, Maryland	8.00
Arlington, Virginia	7.50

We have felt constrained to disallow reimbursement for these expenses inasmuch as we felt they did not constitute allowable expenses for local taxicab fares in view of the foregoing. It is obvious to assume that the Comptroller is correct in differentiating between the hire of local taxicab and the hire of special conveyances; otherwise, a person who has his place of abode in either Baltimore or Frederick, or beyond those points, or a more distant point, would be entitled to claim reimbursement for taxicab fares from such places to a station or an airfield and return; and, it is common knowledge that some employees of the Government do retain their places of abode in the cities mentioned and commute daily between those places and Washington.

4. This Division has had an instance just recently, where it suspended such a claim for taxicab fare which involved an individual and resulted in repercussions, which prompts us to initiate action to secure the issuance of an Agency Notice to bring this matter to the attention of all potential travelers and administrative officers or others responsible for the issuance of travel orders and the briefing of such travelers prior to their entering in a travel status. Such a notice should invite attention to the distinction between what the Comptroller General has ruled as an allowable reimbursement for expenses for the hire of local taxicab and what constitutes reimbursable expenses for the hire of a special conveyance. It should also be made mandatory upon the administrative officer or other person authorized to issue the travel order to determine, in every instance where the place of abode of the intended traveler would raise any doubt, whether such expenses will be characterized as the hire of a taxicab or hire of a special conveyance; and, if the latter is authorized, it must be so authorized in the travel order and must state that the use of a special conveyance has been determined as being advantageous to the Government.

5. It is urged that an Agency Notice be issued promptly to cover the foregoing ideas and that they be incorporated within the Agency's Regulations or a Handbook at an early date.

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